



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
[Re-accredited with 'A' Grade by NAAC]
Virudhunagar – 626 001.

PROGRAMME OUTCOME

BACHELOR OF COMMERCE

On the successful completion of the B.COM programme, students will

- PSO1. Learn the basic understanding on the fundamentals of Commerce and Finance.
- PSO2. Specialize practical exposure in facing challenges of modern business and service organizations that use modern computerized systems including accounting packages.
- PSO3. Knowledge and skill for the effective performance of various commercial activities including Buying, Selling, Marketing, Advertising, Accounting, Record keeping, business correspondence, Office management, Company management, Store keeping, Transport, and the like.
- PSO4. Fundamental knowledge to undergo professional courses on Commerce related disciplines like Accounts, Audit, Cost Accounts, Corporate Secretary. Law, Banking, Insurance, Financial Markets, Income Tax, Statistics, and so on.
- PSO5. Core knowledge and skill exposure for continuing higher studies on Commerce and other related novel areas of their choice like Accounting, Corporate Secretary, Entrepreneurship, Computer managed system and so on.

BATCHELAR OF COMMERCE (C.A.)

On the successful completion of the B.COM programme, students will

- PSO1. Learn the basic understanding and grounding on the fundamentals of Commerce and Finance.
- PSO2. Gain Practical exposure in facing challenges of modern business and service organizations that use modern computerized systems including accounting packages.
- PSO3. Be well verse with making desk top publishing, and multimedia using flash
- PSO4. Understand the basic concepts and techniques of C programming
- PSO5. Understand and use the concepts of DBMS using data models, keys, SQL and PL/SQL
- PSO6. Specialize with ORACLE tables, query and DDL and DML commands
- PSO7. Develop VB application for small business problems
- PSO8. know the fundamentals of JAVA programming and Applets.



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PSO9. Core knowledge and skill exposure for continuing higher studies on Commerce and computer related areas of their choice like Accounting, Corporate Secretary, Entrepreneurship, Computer managed systems.

MASTER OF COMMERCE

On the successful completion of the M.COM programme, students will

- PSO1. Have advance knowledge and skill on specific areas of management like business management, financial management, investment management, channel management and logistics and so on.
- PSO2. Acquire practical knowledge on marketing of goods and services, maintenance of accounts of corporate and other organisations, cost accounts maintenance, project management, undertaking business and social science researches and overall business management.
- PSO3. Have higher knowledge on specialized areas of commerce like direct and indirect taxes, management information system, organizational behavior, accounting standards corporate reporting and banking technology
- PSO4. Have expertise in recent commercial disciplines like Finance, financial markets and instruments, retail management, in conducting research, operations research, channel management and e-business.
- PSO5. Focus on skill and knowledge on teaching and research on various subjects of commerce at higher education institutions.

MASTER OF PHILOSOPHY IN COMMERCE

On the successful completion of the M.Phil programme, students will

- PSO1. Have professional understanding of commerce and teaching.
- PSO2. Extensive and thorough knowledge on research methodology in social science research with special reference to commerce.
- PSO3. Acquire advanced Knowledge and soft skills and to make critical decision making on financial management.



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PSO4. Comprehensive understanding and performance of activities involved in marketing management under electronic environment .

PSO5. Ability to provide higher education in commerce and related fields.



COURSE OUTCOME

BACHELOR OF COMMERCE

ODD SEMESTER

I YEAR

INSURANCE

- CO1. have understanding and knowledge of Insurance Principles, Kinds and Advantages to the individuals, Business and society.
- CO2. know complete information about life insurance policies and its various kinds and Nomination.
- CO3. aware of and understand the rules and procedure for computation of premium, investment and surrender value of policies.
- CO4. identify the procedure in obtaining policy from life insurance companies.
- CO5. know basic information on LIC of India including its objectives and favorable and unfavorable aspects of privatization.
- CO6. have detailed understanding of nature, kinds of losses and types of marine insurance and fire insurance.

FINANCIAL ACCOUNTING I

- CO1. understand and acquaint with the basic principles of Accounting.
- CO2. know ability to prepare cash book and Bank Reconciliation statement.
- CO3. have skill of preparing Average due date and Account current.
- CO4. understand and make adjustments during the preparation of final accounts.
- CO5. have knowledge on preparing Branch and Departmental Accounts.

BUSINESS ORGANIZATION

- CO1. have knowledge about nature and evolution of business, industry, commerce and goods and services.
- CO2. understanding of different forms of business organizations in practice.
- CO3. have knowledge on starting new Business, location along with MSME, Large enterprises.
- CO4. understand and implement the Principles authority, Responsibility and accountability.
- CO5. have Good knowledge on the types of organization of business and their application



FUNDAMENTALS OF COMPUTERS

- CO1. have complete knowledge of evolution, nature, classification of computer system.
- CO2. understand of the components of computer system including hardware, software, netware.
- CO3. have conceptual knowledge about the computer systems and information technology.
- CO4. understand about the input, output and storage devices, types of software and different types of programming languages.
- CO5. know the basic knowledge on various Input Output devices contained in computer system.
- CO6. have detailed understanding of different forms of storage devices, both internal and external.
- CO7. understand about the various nature and types of computer networks and network topology.

DTP- LAB

- CO1. create personal and/or business publications following current professional and/or industry standards using Page Maker and Photoshop.
- CO2. develop critical thinking skills to independently design and create publications.
- CO3. create fliers, brochures, and multiple page documents.
- CO4. create supporting pages for multi-page documents, such as index or table of contents.
- CO5. use of various colors appropriately and effectively in publication.
- CO6. create and use template documents.
- CO7. prepare and package documents for professional printing or exporting.

II YEAR

BANKING LAW AND PRACTICE

- CO1. have better understanding about banks and its relationship with customers.
- CO2. know complete knowledge on cheques, material alteration, crossing and endorsements



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- CO3. have understanding of rights, duties of payment and collecting Bankers
- CO4. understand general principles of lending, Types of advances in business.
- CO5. provide basic knowledge about Internet Banking, Mobile banking, NEFT, RTGS its users and advantages.

FINANCIAL ACCOUNTING III

- CO1. provide Knowledge on accounting for hire purchase transactions including repossession and installment purchase accounting.
- CO2. have exposure to preparation of statement of affairs and deficiency accounts of insolvency persons.
- CO3. develop an understanding about computation of royalty and its accounting treatments.
- CO4. aware about computation of fire insurance claims, on sequential loss and application of average clause.
- CO5. provide knowledge on accounting for goods sent on sale or return basis.
- CO6. understand the accounting for complete and incomplete voyages.

BUSINESS CORRESPONDENCE

- CO1. have complete understanding of qualities of business correspondence, structure and layout.
- CO2. practice of drafting career objectives, and various letter relating to application, resume, appointment order.
- CO3. familiar with drafting various business letters including quotations, purchase order, business complaint, adjustment and collection letter
- CO4. understand and make correspondence with Bank, Insurance and Agency.
- CO5. have knowledge on use of electronic media like E-mail, SMS etc. in performing business activities.

SALESMENSHIP

- CO1. know the concept of salesmanship and compare it with advertisement.
- CO2. know the features of salesmanship and characteristics of salesmen
- CO3. understand the selling approach of the salesman
- CO4. know sales budget, sales quota and territories.
- CO5. understand various activities of sales force management



- CO6. understand various directing, motivating and compensating methods of salesman
- CO7. know salesman control and their automation.

FUNDAMENTALS OF COMPUTERS

- CO1. know the basic components of the computer and working of each device.
- CO2. understand the representation of data in computer.
- CO3. comparative knowledge on the of Assembly and High level programming Languages.
- CO4. understand the functions of Operating System.
- CO5. know the fundamentals of Computer Networking

DBMS

- CO1. have understanding of fundamental concepts of database design, data models and different database languages
- CO2. knowledge on database systems, data model, constraints, keys, design issues and so on.
- CO3. understand the relational model, relational algebra and SQL concepts.
- CO4. understand and apply the principles of data modeling using Entity Relationship and develop a good database design.
- CO5. understand the use of Structured Query Language (SQL) and its syntax.
- CO6. Apply Normalization techniques to normalize a database
- CO7. provide knowledge with the basic concepts of SQL.
- CO8. have enhanced knowledge and understanding of Database analysis and design.
- CO9. enhanced knowledge of the processes of Database Development and Administration using SQL and PL/SQL.

ORACLE LAB

- CO1. competent in use of Structured Query Language SQL
- CO2. create programmed solutions using the PL/SQL procedural language.
- CO3. populate and query a database using SQL DML/DDDL commands
- CO4. Declare and enforce integrity constraints on a database using a state-of-the-artRDBMS



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- CO5. use the Relational model and how it is supported by SQL and PL/SQL.
- CO6. use the PL/SQL code constructs of IF-THEN-ELSE and LOOP types as well as syntax and command functions.
- CO7. Solve Database problems using Oracle 8i SQL and PL/SQL. This will include the use of Procedures, Functions, Packages, and Triggers.
- CO8. know programming with PL/SQL including stored procedures, stored functions, cursors, packages.

MULTIMEDIA LAB

- CO1. understand the concept of multimedia and its techniques
- CO2. prepare the system to work with Adobe flash professional to create basic animations.
- CO3. understand tool and GUI features like stage, timeline, properties panel and tools
- CO4. understand the different kind of shapes
- CO5. understand the concept of symbol, frames and mask.
- CO6. understand programming constructs like variable, functions and loops.
- CO7. understand the event handling using Action script to basic events like mouse down, mouse up, mouse over's any object.

III YEAR

FINANCIAL ACCOUNTING – V

- know the accounting for shares issue, forfeiture and reissue
- understand accounting for different methods of redemption of debentures
- know accounting for underwriting of shares
- understand the concept and accounting for profit or loss prior to incorporation and final accounts of companies.
- know different methods of valuation of good will and shares
- understand the accounting for amalgamation, absorption and internal reconstruction
- know the preparation of liquidator's final statement of accounts.



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BUSINESS LAW

- CO1. Understand the nature, essentials and classification of contract
- CO2. knowledge on various modes of performance of contracts
- CO3. explain the rights and duties of bailor and bailee.
- CO4. knowledge on the requisites of negotiable instruments and its discharge.
- CO5. understand the Consumer Protection Council and its structure
- CO6. explain the rights and powers of Competition Commission of India.

FINANCIAL MANAGEMENT

Course Outcomes

- CO1. knowledge on the concept and of Financial Management and finance function.
- CO2. knowledge on theories of capital structure and leverages
- CO3. have understanding the capital budgeting methods and strategic capital investment decisions.
- CO4. understand the cost of capital of different forms of capital and composite cost of capital
- CO5. have understanding on the concept and estimation of working capital requirement
- CO6. provide knowledge about different dividend policies and theories.

INCOME TAX

- CO1 – introduce the basic concept of Income Tax
- CO2 – familiarize the different know-how and heads of income with its components
- CO3 – build an idea about income from house property as a concept
- CO4 – discuss the various provisions relating to income from business or profession
- CO5 – make the students familiarizes with the concept of depreciation and its provisions
- CO6 – familiarize the concept of capital gain
- CO7 – enlighten the concept of income from other source
- CO8 – enabling the students to have a fair idea on set-off and carry forward of losses
- CO9 – comprehend the knowledge about the concept of deductions under the section 80C to 80U



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AUDITING

- CO1. explain the objectives, types and procedure for auditing.
- CO2. understanding the qualification, appointment and removal of auditor.
- CO3. provide knowledge on internal control, internal check and internal audit and their relations.
- CO4. know the auditor's duty as regards verification and valuation of assets and liabilities
- CO5. understand the concept of vouching and duties of auditor as regards vouching.
- CO6. have knowledge on the liabilities of auditor to different persons.

NME- BUSINESS ACCOUNTING

- CO1. Understanding the concept of book keeping and accountancy and classification of accounts.
- CO2. have knowledge on the rules of book keeping and preparation of journals entries.
- CO3. preparation of various subsidiary books including cash book.
- CO4. preparation of ledger accounts and trail balance.
- CO5. preparation of final accounts of sole traders with simple adjustments.

JAVA PROGRAMMING

- CO1. have knowledge about basics of Java programming syntax and semantics to write Java programs and Understand the concepts such as variables, tokens, data types, operators and expressions
- CO2. Knowledge on various control statements including looping and iterative executions.
- CO3. understand the fundamentals of object-oriented programming in Java, including defining classes, objects, invoking methods etc
- CO4. have the knowledge on the exception handling mechanisms and principles of inheritance.
- CO5. understand the concepts of packages and interfaces and error handling.
- CO6. have the knowledge on the basics of Java applet including creation and running applets.



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JAVA PROGRAMMING LAB

- CO1. gain the ability to write a computer program to solve specified problems.
- CO2. know the ability to use the Java SDK environment to create, debug and run simple java programs.
- CO3. have implementation of Object Oriented Programming Concepts(class, constructor, overloading, inheritance, overriding) in java.
- CO4. provide the knowledge on use and create packages and interfaces in a Java program
- CO5. create Applets CO5: Implements exception handling in Java.
- CO6. know implement Multithreading in java

M.COM

I YEAR

BUSINESS STATISTICS

- CO1. understand statistical concepts to include sampling, estimation
- CO2. understand regression, and correlation analysis, multiple regression.
- CO3. compute and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis
- CO4. understand forecasting and also perform ANOVA and F-test.
- CO5. perform Testing of Hypothesis for single sample and two sample and understand the p-values.
- CO6. know non-parametric test such as the Chi-Square test for Independence as well as Goodness of Fit.

BANKING TECHNOLOGY

- CO1. have knowledge on the concept, evolution of banking technology
- CO2. understand the total framework of technology in banking including core banking.
- CO3. understand the nature and use of online enquiry and update facilities
- CO4. have knowledge on ATM, debit card, credit card and smart card.



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CO5. Understanding the nature and different modes of electronic fund transfer like ECS, SWIFT, RTGS.

CO6. have knowledge on the data security, encryption and cyber laws.

MARKETING RESEARCH

CO1. acquaint with the concept and marketing research process.

CO2. have knowledge on identification and definition of research problems faced by the companies.

CO3. have understanding on various Data Collection methods of both Primary and Secondary data.

CO4. know the simple statistical tools for processing data and application of them in research.

CO5. have knowledge on the application of Marketing Research in the functional areas of business.

ADVANCED COST ACCOUNTING

CO1. provide knowledge on the process account preparation and the calculations of equivalent production

CO2. have skill on the preparation of accounts for contract costing

CO3. understand the marginal costing techniques and its use in managerial decision making

CO4. have knowledge of the concept, principles and preparation of different Budgets

CO5. understand the setting of a standards and analysis of different kinds of variances.

BUSINESS MANAGEMENT

CO1. understanding the importance and steps in planning and strategic planning

CO2. knowledge on the principles of organisation, types and delegation.

CO3. know the organizations structure of business and the ways to achieve business goals.

CO4. understand the essentials of motivation and the need of it for having healthy human resources.

CO5. have knowledge on the leadership qualities, styles and approaches

CO6. understand the process and methods of control of the business including new techniques.



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II YEAR

RETAIL MANAGEMENT

- CO1. understand the concept of retail management career and formats of retail industry in India.
- CO2. know the retail management and Marketing Process through competing in a minimum of one competition.
- CO3. Understanding the consumer behaviour, decision process and bases of market segmentation
- CO4. provide knowledge on the location decisions and related theories of location assessment.
- CO5. understand the product management planning and structure.
- CO6. acquaint with the retail channels and its selection
- CO7. have understanding the approaches and factors of retail pricing strategies
- CO8. know the strategies relating to retail branding and labeling.

DIRECT TAXES

- CO1. provide basic knowledge on the provisions of income tax.
- CO2. have skill on computation of income from salary and income from house property.
- CO3. know the computation of income from business/profession.
- CO4. have the knowledge on computation of capital gain and income from other sources.
- CO5. Skills on the computation of taxable income.

INDIRECT TAXES

- CO1. provide knowledge on the history and types of taxation and canons of taxation
- CO2. know the central and state taxes and allocation of tax revenue and GST.
- CO3. understand the Nature, scope and other concepts of Central Excise Act 1944.
- CO4. understand the CenVat credit assessments, exemptions and appeals.
- CO5. have the knowledge on the Customs Act including taxable event, types and valuation of goods.
- CO6. understand the exemption and baggage rules.
- CO7. provide knowledge on SEZ and EOU, duty drawback, customs officers, appeals and penalties



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STRATEGIC MANAGEMENT

- CO1. understand the model of strategic management process
- CO2. describe the methods and techniques used for organizational appraisal
- CO3. have knowledge on corporate level strategies and business level strategies.
- CO4. understand the strategy implementation process
- CO5. provide knowledge on the various techniques of strategic evaluation and control.

CORPORATE ACCOUNTING

- understand the preparation of final accounts of companies
- know the calculation of profits prior to incorporation and valuation of goodwill and shares.
- prepare accounts for amalgamation, absorption and reconstruction
- prepare accounts of banking and insurance companies as per new norms
- prepare consolidated profit and loss account and balance sheet
- know the accounting for price level changes and human resource accounting.

EVEN SEMESTER

B.COM.

I YEAR

OFFICE METHODS

- CO1. understand the concept of office, importance and organisation of office
- CO2. provide knowledge on the resources, layout, furniture and environment in office.
- CO3. understand the inward and outward mails handling routines
- CO4. Know the concepts of filing and indexing along with their types
- CO5. have the knowledge on the uses of various office machines including computers
- CO6. have understanding the nature and kinds of reports in office.
- CO7. provide basic understanding of paperless mailing including electronic mail.

FINANCIAL ACCOUNTING II

- CO1. have knowledge on the accounting procedure of Non-profit organization
- CO2. have knowledge on the preparation of debtors ledger adjustment accounts, creditors ledger adjustment accounts and general ledger adjustment accounts
- CO3. have skill in the procedure for preparation of accounts from incomplete records



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- CO4. know preparation of accounts of consignment transactions in the books of consignor and consignee
 - CO5. provide knowledge on the different accounting methods for joint venture like maintaining separate set books and not maintaining separate set of books and co-ventures accounts.
 - CO6. have understand the concept and methods of providing depreciation under important methods.

CO1. PRINCIPLES OF MARKETING

- CO2. describe 4P's of marketing- product, price, Physical distribution and promotion.
- CO3. explain the steps in new product development
- CO4. describe the various determinants of price.
- CO5. classify the different channels of distribution
- CO6. have knowledge on advertising, types and personal selling and qualities of salesman.

C PROGRAMMING

- CO1. have understanding the fundamentals of C programming.
- CO2. choose the loops and decision making statements to solve the problem.
- CO3. have implement different Operations on arrays.
- CO4. use functions to solve the given problem.
- CO5. understand pointers, structures and unions.
- CO6. implement file Operations in C programming for a given application.

C PROGRAMMING LAB

- CO1. develop logics which will help them to create programs, applications in C.
- CO2. Implement Programs with arrays, perform arithmetic, and use the pre-processor.

II YEAR

FINANCIAL ACCOUNTING IV

- CO1. understand the basics of partnership accounting and maintenance of partner capital account
- CO2. understand the various accounting treatments at the time of admission of a partner



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- CO3. know the various accounting treatment at the time of retirement and death of a partner
- CO4. understand accounting procedure for dissolution and amalgamation of partnership firms
- CO5. know accounting treatment at the time of Insolvency of partners.

ADVERTISING

- CO1. have knowledge on nature, types and importance of advertising
- CO2. understand the different kinds of advertisement media and its selection.
- CO3. know qualities of good advertisement copy and prepare effective advertisement copy
- CO4. know about the functions, types, selection and compensation of advertisement agencies.
- CO5. understand the importance and methods of measuring effectiveness of advertisement.

COMPANY ORGANISATION

- CO1. know the concept of joint stock companies and their classification
- CO2. understand the procedure for the incorporation of companies and role of MCA
- CO3. know about important documents of companies such as memorandum, articles, prospectus
- CO4. know the management of companies, appointment, rights, duties of directors and MD
- CO5. understand the nature and matters discussed in different types of meetings.

COST ACCOUNTING

- CO1. Identify various cost classifications based on how the cost will be used.
- CO2. know the accounting methods for inventory maintenance and issues.
- CO3. understand the maintenance of inventory levels for material control including EOQ
- CO4. know the cost ascertainment of for labour cost including various incentive plans
- CO5. appropriate and apportionment of overheads for a department or activity.
- CO6. know the preparation of process cost accounting and report.
- CO7. Understand the preparation of reconciliation of cost and financial accounting.

MS OFFICE THEORY

- CO1. understand different types of software used in computer and operating systems.
- CO2. understand use of word for text editing, text formatting, picture insertion, alignment, mail merging.



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- CO3. provide working knowledge on excel which includes cell editing, usage of formulae and button function and drawing graphs etc.
- CO4. enable students for understanding the internet concepts, world wide web [WWW] and E-Mail

MS OFFICE LAB

- CO1. provide working knowledge on Word processing
- CO2. provide exposure to various utilities of spread sheet and excel
- CO3. provide knowledge on the creation of Power Point presentation

VISUAL PROGRAMMING

- CO1. create a new project in Microsoft visual basic 6.0 and various controls used for developing a project.
- CO2. understand the variables and data types used in program development.
- CO3. understand about strings, constants, Loop structures, functions etc.
- CO4. have working knowledge on the functions and procedures, arrays, lists, records etc.
- CO5. have working knowledge on Control Arrays, List box, Combo box, Grid control.

VISUAL BASIC LAB

- CO1. design, create, build, and debug Visual Basic applications.
- CO2. apply arithmetic operations for displaying numeric output.
- CO3. Write and apply decision structures for determining different operations.
- CO4. write and apply loop structures to perform repetitive tasks.
- CO5. understand and apply procedures, sub-procedures, and functions
- CO6. develop applications using forms, controls, and events.
- CO7. provide working knowledge on Form Designer to create user interfaces
- CO8. create dialogs, menus, windows and use Windows common dialogs



III YEAR

MANAGEMENT ACCOUNTING

- CO1. provide a basic knowledge about management accounting concepts
- CO2. understand use the different types of ratios
- CO3. describe the method of preparing the cash flow statement as per AS-7
- CO4. understand and analyze the CVP analysis for managerial decision making
- CO5. understand the basic concept of budget and its types.

BUSINESS ENVIRONMENT

- CO1. understand and explain the changing business objectives
- CO2. know the need for environmental analysis and its benefits and limitations.
- CO3. understand the internal and external factors affecting business.
- CO4. have knowledge on the different forms of foreign private investment
- CO5. understand the various the social responsibility of business
- CO6. know the impact of natural environment on business.

INDUSTRIAL LAW

- CO1. know the objective and various provisions coming under factories act 1948.
- CO2. know the occupational diseases and rules regarding workmen's compensation under the act 1923.
- CO3. Describe the responsibility of the employer in fixing wages and period of payment.
- CO4. understand terms strike, Lay-off and lock-out and how to prevent industrial disputes.
- CO5. know the ESI schemes and its applicability.

FINANCIAL MANGEMENT

- CO1. understand the concept of financial management, functions and role of financial manager.
- CO2. know nature, principles and techniques of preparing capital budget.
- CO3. understand the concept of working capital and computation of working capital.
- CO4. find the overall cost of capital and cost of capital for each sources of capital.
- CO5. have knowledge on dividend policies, Classification, theories of dividend decisions.

TALLY

- CO1. know the basics of tally and importance of tally in today's computerized environment



- CO2. create a company using tally and functions keys and short cut keys.
- CO3. Understand F11 : Features
- CO4. Understand F12 : Configure.
- CO5. know about Accounting and Inventory vouchers
- CO6. know about godown creation.
- CO7. Prepare final accounts, stock summary, cost category, day book in tally

TALLY LAB

- CO1. create a company using tally and functions keys and short cut keys.
- CO2. enter ledger accounts and various vouchers
- CO3. work with inventory records.
- CO4. create cost centre cost category
- CO5. prepare final accounts

PRINCIPLES OF MARKETING (NME)

- CO1. understand 4P's of marketing- product, price, Physical distribution and promotion.
- CO2. know about the steps in the development of new product
- CO3. know the determinants of pricing and methods of pricing.
- CO4. know the different kinds of channels of distribution and their uses
- CO5. have a comparative knowledge on advertising and personal selling.

INTERNET AND WEB TECHNOLOGIES

- CO1. know the concepts of web site, web browser and web page.
- CO2. combine basic HTML elements to create Web pages.
- CO3. use HTML tags and tag attributes to control a Web page's appearance.
- CO4. add absolute URLs, relative URLs, and named anchors to your Web pages.
- CO5. use tables and frames as navigational aids on a Web site.
- CO6. Understand how CSS will affect web page creation.
- CO7. Understand the role of JavaScript in web page creation



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WEB DESIGN - LAB

- CO1. Design and implement dynamic websites with good aesthetic sense of designing and latest technical know-how's.
- CO2. Insert a graphic within a web page.
- CO3. Create a link within a web page.
- CO4. Create a table within a web page.
- CO5. develop a dynamic webpage by the use of java script and DHTML.

M.COM

I YEAR

OPERATIONS RESEARCH

explain the meaning and techniques of operations research.

formulate and solve real life problems into LPP and find feasible and optimum solution to it.

solve transportation problems of allocation of trucks

find critical path using PERT

know and understand the use of game theory.

HUMAN RESOURCE MANGEMENT

- CO1. understand the magnitude of Human Resource and their successful management in the organisation.
- CO2. understand the key aspects of forecasting the Human Resource requirements of an organisation.
- CO3. know in detail about the recruitment and selection process and illustrate the impacts.
- CO4. describe, analyze and apply advance training strategies.
- CO5. know implementation, monitoring and assessment procedure of training methods.
- CO6. design performance appraisal mechanism for the employees.
- CO7. outline the Human Resource Information System, record the Human Resource in Changing Environment and managing Human Resource in Virtual Organisation.



MANAGEMENT INFORMATION SYSTEM

- CO1. have knowledge on computer based information system MIS support for the functions of management
- CO2. Have in depth knowledge of IT enabled competitive and organizational change
- CO3. Grasp essential of major components of information technology and various information systems
- CO4. Become familiar about the design and implementation issues related to the development of information system for business application
- CO5. Understand the importance of information in business
- CO6. Know the technologies and methods used for effective decision making in an organisation.
- CO7. Understand the changing business environment.
- CO8. Understand the emerging trends in ERP developments.

ADVANCED FINANCIAL ACCOUNTING

- CO1. enable the student to understand the partnership accounts.
- CO2. Have the accounting Knowledge on partners admission, retirement and death of a partner.
- CO3. understand the procedures of dissolution of a firm.
- CO4. develop the knowledge about conversion of firm into a company.
- CO5. give an exposure on partnership final accounts.

INVESTMENT MANAGEMENT

- CO1. understand the role of SEBI and securities market in India
- CO2. describe the various security analysis methods and application of Efficient Market Hypothesis
- CO3. to Discuss the valuation models of Bonds, Preference shares and Equity shares
- CO4. Understand the standard models of Portfolio risk and return
- CO5. addresses the process of portfolio evaluation and revision

MARKETING MANAGEMENT (NME)

- CO1. Understand the dynamics of marketing in business.
- CO2. apply the theoretical marketing concepts to the practical situations



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- CO3. Demonstrate the ability to carry out a market research project.
- CO4. communicate unique marketing mixes and selling propositions for specific products.
- CO5. Construct written sales plans and professional interactive presentations.

II YEAR

DIRECT TAXES - II

- CO1. develop skill of computing taxable income and tax liability of individuals.
- CO2. gain the knowledge of assessment of HUF.
- CO3. have knowledge on the assessment of firm, AOP and Joint stock company.

FINANCIAL MANGEMENT

- CO1. provide the concept of Financial Management and finance function
- CO2. create knowledge about theories of capital structure and leverages
- CO3. Understand the importance of capital budgeting and the concepts underlying strategic and capital investment decisions.
- CO4. make them understand the cost of capital in wide aspects
- CO5. enable them to understand working capital management
- CO6. provide knowledge about dividend policies and various dividend models.

ENTREPRENEURSHIP DEVELOPMENT

- CO1. understand the concept of entrepreneurship and factors affecting entrepreneurship.
- CO2. know the entrepreneurial competence, knowledge and functions.
- CO3. understand the process of enterprise building.
- CO4. know the functions of various entrepreneurship development institutions like NAYE, SIPCOT, SSI
- CO5. introduce the concept, concessions to MSMEs.
- CO6. provide knowledge on the concept, functions, growth and schemes for women entrepreneurs

INDIRECT TAXES - II

- CO1. know various Indirect Taxes –II and their implication.
- CO2. know Central Sale Tax 1956, Procedure for registration and restriction on levy of tax on declared goods, Appeals and offences in CST.



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CO3. know the Taxable services and negative list in service Tax, Assessment of service tax and Payment of service tax.

CO4. understand the Valuation of Taxable Services.

CO5. understand the VAT application, Variants of VAT and Methods of VAT.

ACCOUNTING STANDARDS AND CORPORATE REPORTING

CO1. know the benefits and limitations of Accounting Standard.

CO2. Describe the valuation of inventories as per AS-2

CO3. Describe the Contingencies and Events occurring after the Balance sheet date as per AS-4

CO4. understand the Net profit or loss for the period, prior items and change in accounting policies as per AS-5

CO5. know the accounting treatment for provisions contingent liabilities and contingents assets as per AS-29

CO6. understand the preparation of cash flow statement as per AS-3.

MASTER OF PHILOSOPHY IN COMMERCE

RESEARCH METHODOLOGY

CO1. Know the concept of business research and types

CO2. Understand the process of identification, selection and formulation of research problem.

CO3. Know the need and sources of collection of primary and secondary data

CO4. Understand different data collection methods and techniques

CO5. Understand the rationale, methods and techniques of sampling

CO6. Knowledge on different data processing tools and techniques applicable to commercial researches

CO7. Acquire of the contents, qualities and steps in the preparation of research reports.

MARKETING MANAGEMENT

CO1. Know and understand the evolution of modern marketing concept and functions of marketing and marketing management.

CO2. Know elements of marketing mix, market segmentation, consumer behaviour and decision making.



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- CO3. Understand product mix related decisions like new product development, diversification, elimination
- CO4. Understand role of pricing and different methods of pricing.
- CO5. Knowledge on distribution of goods and services, services of middlemen, uses of different forms of transportation and logistics
- CO6. Well versed with concept of personal selling and qualities of salesman
- CO7. Knowledge on advertisement, media and agencies
- CO8. Understand the different types of sales promotion programmes.

FINANCIAL MANAGEMENT

- CO1. provide the concept of Financial Management and finance function
- CO2. create knowledge about theories of capital structure and leverages
- CO3. Understand the importance of capital budgeting and the concepts underlying strategic and capital investment decisions.
- CO4. make them understand the cost of capital in wide aspects
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